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**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

U.S. DISTRICT COURT
DISTRICT OF MASS.

DAVID P. FONTAINE
Plaintiff,

NO. 04-30080-MAP

v.

U.S. INTERNAL REVENUE SERVICE,
COMMISSIONER OF IRS,
IRS EMPLOYEES-SHEILA O'BRIEN,
LYNN WALSH, JANE B. FINNEGAN,
LARRY LEDER, AND DENNIS PARIZEK,
STATE OF CONNECTICUT, CONNECTICUT
DEPARTMENT OF REVENUE SERVICES,
CDORS COMMISSIONER, GOVERNOR
JOHN ROWLAND, CONNECTICUT
COMMISSIONER GENE GAVIN,
STATE OF MASSACHUSETTS,
MASSACHUSETTS DEPARTMENT OF
REVENUE, MASSACHUSETTS
COMMISSIONER OF REVENUE
Defendants.

MAY 20, 2004

APPEARANCE

TO THE CLERK OF THE UNITED STATES DISTRICT COURT FOR THE DISTRICT
OF MASSACHUSETTS:

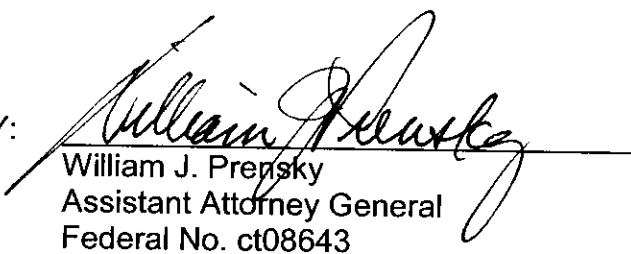
PLEASE ENTER MY APPEARANCE as attorney for STATE OF
CONNECTICUT, CONNECTICUT DEPARTMENT OF REVENUE SERVICES, CDORS
COMMISSIONER, GOVERNOR JOHN ROWLAND, CONNECTICUT COMMISSIONER
GENE GAVIN in the above-entitled action.

Dated at Hartford, Connecticut, this 20th day of May, 2004.

DEFENDANTS

RICHARD BLUMENTHAL
ATTORNEY GENERAL

BY:

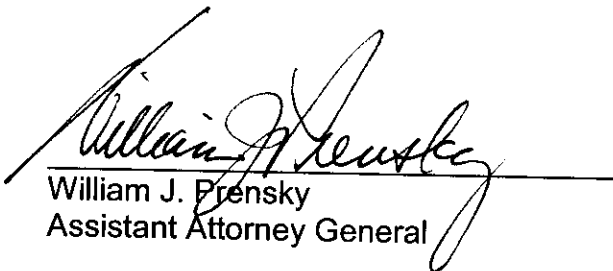


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CERTIFICATION

I hereby certify that a copy of the foregoing Appearance was mailed in accordance with Rule 5(b) of the Federal Rules of Civil Procedure on this 20th day of May, 2004, first class postage prepaid to:

David P. Fontaine
68 Van Horn Street
West Springfield, MA 01089


William J. Frensky
Assistant Attorney General